

# The Gazette of India

## EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

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No. 63] NEW DELHI, TUESDAY, MAY 6, 1958/VAISAKHA 16, 1880

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### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATIONS

#### CUSTOMS

*New Delhi, the 6th May 1958/16 Vaisakha, 1880*

**G.S.R. 309.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Copper Dusting Preparations) Rules, 1957, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 16th May, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Copper dusting preparations) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means copper dusting preparations, namely, fungicidal wettable dusting preparations of cuprous oxide which are free from cupric compounds and other pesticidal ingredients, manufactured in India or the State of Pondicherry, and in the manufacture of which imported materials has been used;
- (c) "imported material" means cuprous oxide into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry.

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported material used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported material during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely, that the shipper shall:—

- (a) declare on the relative shipping bill that a claim for drawback under these rules is being made;
- (b) furnish on the shipping bill, the description, quantity and such other particulars as are necessary for the identification of the goods; and
- (c) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6 Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 153.]

**G.S.R. 310.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid imported chicory used in the manufacture of French Coffee when such French Coffee is manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board ship a proceeding to a foreign port.

[No. 154.]

#### CUSTOMS AND CENTRAL EXCISE

*New Delhi, the 6th May, 1958/16 Vaisakha, 1880*

**G.S.R. 311.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), namely:—

#### THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (COFFEE) RULES, 1958

**1. Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Coffee) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty paid materials" means—

- (i) chicory imported, on payment of customs duty, into India or the State of Pondicherry;
- (ii) coffee produced in India or the State of Pondicherry, on which Central Excise Duty has been paid;

- (b) "goods" means the following goods manufactured in India or the State of Pondicherry, from duty-paid materials, namely:—
- (i) Ground Coffee, that is to say coffee ground and roasted;
  - (ii) French Coffee, that is to say, coffee, prepared by admixture of ground coffee and imported chicory;
- (c) "refund" means drawback of import duty on the imported chicory and includes rebate of Central Excise duty on indigenous coffee.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878), and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excise Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty paid materials used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of refund.**—The rate of refund admissible under these rules shall be—

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| (i) Ground Coffee  | Twenty three naye paise per pound  |
| (ii) French Coffee | Twenty three naye paise per pound of coffee content, and twenty naye paise per pound of chicory content, in French coffee. |

**5. Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Time limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund to the Customs Collector within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books or accounts of the duty paid materials used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 29.]

**G.S.R. 312.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878) and Section 37 of the Central Excises and Salt Act, 1944, (1 of 1944), both as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 16th May, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

## DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Footwear) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “duty paid materials” means—

(i) materials imported into India or the State of Pondicherry on payment of Customs duty, and

(ii) materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid,

used in the manufacture of the goods.

(b) “goods” means footwear of all varieties,

(c) “refund” means drawback of import duty on imported materials and includes rebate of Central Excise duty on the indigenous materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry.

4. **Rate of refund.**—(1) The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the Central Excise duty paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacture of the goods and verified by the Government, in respect of the duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall—

(i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;

(ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and

(iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prepares his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty-paid thereon.

8. **Access to manufactory.**—The manufacturer of the goods in respect of which refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 30.]

M. A. RANGASWAMY, Dy. Secy.